

RG A - H  
CWP - C

15 April 1954

OGC HAS REVIEWED.

MEMORANDUM FOR: CHIEF, [REDACTED] 25X1A  
ATTENTION : [REDACTED] 25X1A  
SUBJECT : [REDACTED] (p); Reimbursement for Statutory Interest

REFERENCES : a. Memorandum from Chief, FE, to Deputy Director (Administration) dated 8 February 1954, subject, [REDACTED] (p); Refund of Statutory Interest 25X1A  
b. Memorandum from DD/P-ADMIN to FE/ADMIN dated 11 February 1954, subject, Claim for Statutory Interest by [REDACTED] 25X1A

1. The request contained in reference "a" for approval of reimbursement to [REDACTED] for statutory interest assessed as a result of the late filing of his 1952 Federal income tax return was administratively disapproved by reference "b."

2. By way of explanation and with particular regard to future cases of this nature, we might point out that previously when an agent or employee has been reimbursed for such interest the delay in filing was occasioned by the Agency's delinquency in advising as to a source of income. Such cases should be distinguished from the present, where the delay resulted from the difficulty in ascertaining the exact amount of taxable income. As stated in reference "b," Mr. [REDACTED] should properly have filed a tentative return based upon information contained in his own records and subsequently amended this return when final figures became available. 25X1A

25X1A

[REDACTED]  
Office of General Counsel

OGC/GHK:lm

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